

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
155 North Wacker Drive
Chicago, Illinois 60606-1720
(312) 407-0700

Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

----- x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
----- x

**DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION
TO CLAIMS (RECLASSIFICATION OF CERTAIN
CLAIMS FILED BY EQUITY HOLDERS TO INTERESTS)**

The debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"),¹ hereby file

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs,

their Debtors' Sixty-Sixth Omnibus Objection to Claims
(Reclassification of Certain Claims Filed by Equity Holders
to Interests) (the "Objection"), and hereby move this Court,
pursuant to sections 105 and 502 of title 11 of the United
States Code, 11 U.S.C. §§ 101 et seq. (as amended, the
"Bankruptcy Code"), Rule 3007 of the Federal Rules of
Bankruptcy Procedure (the "Bankruptcy Rules"), and Local
Bankruptcy Rule 3007-1, for an order, the proposed form of
which is attached hereto as Exhibit A, granting the relief
sought by this Objection, and in support thereof states as
follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this
Objection under 28 U.S.C. §§ 157 and 1334. This is a core
proceeding under 28 U.S.C. § 157(b). Venue of these cases
and this Objection in this district is proper under 28
U.S.C. §§ 1408 and 1409. The statutory and legal predicates
for the relief requested herein are Bankruptcy Code sections
105 and 502, and Rule 3007 of the Bankruptcy Rules.

Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC
(9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics,
LLC (3360), and Circuit City Stores PR, LLC (5512). The address for
Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard,
Westminster, Colorado 80031. For all other Debtors, the address was 9950
Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook
Drive, Glen Allen, Virginia 23060.

BACKGROUND

2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

4. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

5. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

6. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").

7. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date"). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice").

8. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

9. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the

Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

10. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

OBJECTIONS TO CLAIMS

11. By this Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 501, and 502 and Bankruptcy Rule 3007, reclassifying and/or modifying the claims filed by shareholders of stock and/or stock options in the Debtors as set forth on Exhibit C (the "Claims").

12. The Debtors object to the Claims to the extent that such claims are asserted in dollar amounts on account of ownership of stock in the Debtors. Holders of stock, whether restricted or unrestricted or vested or unvested, of the Debtors are equity security holders pursuant to 11 U.S.C. § 101 (17), are not owed money from the Debtors, and

do not have "claims" against the Debtors or their estates. See 11 U.S.C. § 501(a) ("An equity security holder may file a proof of interest.") (emphasis added). Courts also have routinely held that holders of stock options are equity security holders under the Bankruptcy Code and, consequently, do not have claims against the Debtor or their estates. See Carrieri v. Jobs.com Inc., 393 F.3d 508, 525 (5th Cir. 2004) ("[C]ourts are clear that stock options, or the rights to exercise the stock option, are properly classified as equity security interests, not claims."); In re America West Airlines, Inc., 179 B.R. 893, 897 (Bankr. D. Ariz. 1995) ("The Court finds and concludes that the stock options which are the subject of the . . . proof of claim are equity securities as defined by 11 U.S.C. § 101(16)."); In re Baldwin-United Corp., 52 B.R. 549, 552 (Bankr. S.D. Ohio 1985).

13. Rather, parties owning stock or holding stock options may hold "interests" in the Debtors that will be treated in accordance with the Debtors' plan of liquidation which has been filed with the Court. As such, the Claims should be reclassified in their entirety because they are not properly asserted "claims" against the Debtors or their

estates.²

14. For ease of reference, attached as Exhibit B is an alphabetical listing of all Claimants whose Claims are included in this Objection, with a cross-reference by claim number.

15. At this time, the Debtors have not completed their review of the validity of all claims and expenses filed against their estates, including the Claims. Accordingly, the Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

RESERVATION OF RIGHTS

16. As noted above, the Debtors reserve their rights to file objections to these Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits. The Debtors likewise reserve the right to modify, supplement

² This Objection is without prejudice to such interest holders' rights as owners of various forms of stock of the Debtors.

and/or amend this Objection as it pertains to any claim or claimant herein.

NOTICE AND PROCEDURE

17. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibit C, and to parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order").

The Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rule 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Debtors are

serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

18. To the extent any Claimant timely files and properly serves a response to this Objection by 4:00 p.m.

(Eastern) on March 18, 2010 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at 2:30 p.m.

(Eastern) on March 25, 2010 and thereafter schedule the matter for a future hearing as to the merits of such claim.³ However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, disallowing the Claims set forth on Exhibit C attached hereto for all purposes in these bankruptcy cases.

³ In accordance with the Omnibus Objection Procedures Order, claimants who respond to the Objection do not need to appear at the status conference.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

19. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Debtors submit that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

20. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

21. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER & February 17, 2010 FLOM, LLP
Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
Chris L. Dickerson, Esq.
155 North Wacker Drive
Chicago, Illinois 60606-7120
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley.
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors
in Possession

EXHIBIT A

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
155 North Wacker Drive
Chicago, Illinois 60606-7120
(312) 407-0700

Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

----- x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
----- x

**ORDER SUSTAINING DEBTORS' SIXTY-SIXTH
OMNIBUS OBJECTION TO CLAIMS (RECLASSIFICATION
OF CERTAIN CLAIMS FILED BY EQUITY HOLDERS TO INTERESTS)**

THIS MATTER having come before the Court on the
Debtors' Sixty-Sixth Omnibus Objection to Claims
(Reclassification of Certain Claims Filed by Equity Holders
to Interests) (the "Objection"), which requested, among

other things, that the claims specifically identified on Exhibit C attached to the Objection be modified and/or reclassified for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is GRANTED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever reclassified and/or modified as set forth on Exhibit A for all purposes in these bankruptcy cases.

3. The Debtors' rights to object to any claim, including (without limitation) the Claims included in the Objection, on any grounds that applicable law permits are not waived and are expressly reserved.

4. The Debtors shall serve a copy of this Order on the claimants included on the exhibit to this Order on or before five (5) business days from the entry of this Order.

5. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2010

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square
PO Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
155 North Wacker Drive
Chicago, Illinois 60606-1720
(312) 407-0700

- and -

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MC GUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Debtors' Sixty-Sixth Omnibus Objection to Claims
(Reclassification of Certain Claims Filed by Equityholders to Interests)

Exhibit B - Claimants and Related Claims Subject To Sixty-Sixth Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
ABDALLAH, JEAN	10320	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
BALL, DIRLEY L	11106	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
BEAN, PATRICIA A	111677	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
CAMPBELL, MARILYN	10848	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
CHUAN FA LIU & CHANG RAO	12952	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
FIRST BAPTIST CHURCH OF SUNRISE	11197	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
GAYLE, ISMAY I TUCKER	111312	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
JULIA M GIVEN CUSTODIAN FOR MARGARET L GIVEN UTMA	11181	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
NORTON, ALICE H	111600	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
OLSON, ERVIN C	111389	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
RICHARD DALY	111376	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
SIE LING CHIANG	10615	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
SLIPOW, JONAH M & BERNIE W SLIPOW JTWROS	10780	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)
TURNAGE, ELTON J	10718	EXHIBIT C - DEBTORS' SIXTY-SIXTH OMNIBUS OBJECTION (RECLASSIFICATION OF CERTAIN CLAIMS FILED BY EQUITYHOLDERS TO INTERESTS)

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED			
Claim: 10320 Date Filed: 02/09/2009 Docketed Total: \$96,709.82 Filing Creditor Name and Address: ABDALLAH, JEAN 4855 GOUIN BLVD WEST MONTREAL, QC H4J 1B9 CANADA	Claim Holder Name and Address ABDALLAH, JEAN 4855 GOUIN BLVD WEST MONTREAL, QC H4J 1B9 CANADA	Docketed Total:	\$96,709.82	Modified Total:	\$96,709.82
	<u>Case Number</u> 08-35653	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$96,709.82	<u>Case Number</u> 08-35653
					<u>Interest</u> \$96,709.82
Claim: 11106 Date Filed: 02/02/2009 Docketed Total: \$10,950.00 Filing Creditor Name and Address: BALL, DIRLEY L 14029 ROCKBASKET PLACE CHESTER, VA 23836	Claim Holder Name and Address BALL, DIRLEY L 14029 ROCKBASKET PLACE CHESTER, VA 23836	Docketed Total:	\$10,950.00	Modified Total:	\$10,950.00
	<u>Case Number</u> 08-35653	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$10,950.00	<u>Case Number</u> 08-35653
					<u>Interest</u> \$10,950.00
Claim: 11677 Date Filed: 03/04/2009 Docketed Total: \$105.00 Filing Creditor Name and Address: BEAN, PATRICIA A 11734 CHISHOLM TRL VICTORVILLE, CA 92392-9277	Claim Holder Name and Address BEAN, PATRICIA A 11734 CHISHOLM TRL VICTORVILLE, CA 92392-9277	Docketed Total:	\$105.00	Modified Total:	\$105.00
	<u>Case Number</u> 08-35653	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$105.00	<u>Case Number</u> 08-35653
					<u>Interest</u> \$105.00
Claim: 10848 Date Filed: 02/03/2009 Docketed Total: \$9,631.25 Filing Creditor Name and Address: CAMPBELL, MARILYN 9 HASTINGS DR VICTOR, ID 83455	Claim Holder Name and Address CAMPBELL, MARILYN 9 HASTINGS DR VICTOR, ID 83455	Docketed Total:	\$9,631.25	Modified Total:	\$9,631.25
	<u>Case Number</u> 08-35653	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$9,631.25	<u>Case Number</u> 08-35653
					<u>Interest</u> \$9,631.25

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED												
<p>Claim: 12952 Date Filed: 05/11/2009 Docketed Total: \$1,000.00 Filing Creditor Name and Address: CHUAN FA LIU & CHANG RAO 15 KINGS WAY NO 33 WALTHAM, MA 02451</p>	<p>Claim Holder Name and Address CHUAN FA LIU & CHANG RAO 15 KINGS WAY NO 33 WALTHAM, MA 02451</p> <table> <thead> <tr> <th><u>Case Number</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number</u></th> <th><u>Interest</u></th> </tr> </thead> <tbody> <tr> <td>08-35653</td> <td></td> <td></td> <td>\$1,000.00</td> <td>08-35653</td> <td>\$1,000.00</td> </tr> </tbody> </table>	<u>Case Number</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number</u>	<u>Interest</u>	08-35653			\$1,000.00	08-35653	\$1,000.00	<p>Modified Total: \$1,000.00</p>
<u>Case Number</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number</u>	<u>Interest</u>									
08-35653			\$1,000.00	08-35653	\$1,000.00									
<p>Claim: 11197 Date Filed: 02/05/2009 Docketed Total: \$11,399.48 Filing Creditor Name and Address: FIRST BAPTIST CHURCH OF SUNRISE 6401 SUNSET STRIP SUNRISE, FL 33313</p>	<p>Claim Holder Name and Address FIRST BAPTIST CHURCH OF SUNRISE 6401 SUNSET STRIP SUNRISE, FL 33313</p> <table> <thead> <tr> <th><u>Case Number</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number</u></th> <th><u>Interest</u></th> </tr> </thead> <tbody> <tr> <td>08-35653</td> <td>\$11,399.48</td> <td></td> <td></td> <td>08-35653</td> <td>\$11,399.48</td> </tr> </tbody> </table>	<u>Case Number</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number</u>	<u>Interest</u>	08-35653	\$11,399.48			08-35653	\$11,399.48	<p>Modified Total: \$11,399.48</p>
<u>Case Number</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number</u>	<u>Interest</u>									
08-35653	\$11,399.48			08-35653	\$11,399.48									
<p>Claim: 11312 Date Filed: 02/09/2009 Docketed Total: \$4,021.51 Filing Creditor Name and Address: GAYLE, ISMAY I TUCKER 1242 SUMMERSTONE TRACE AUSTELL, GA 30168</p>	<p>Claim Holder Name and Address GAYLE, ISMAY I TUCKER 1242 SUMMERSTONE TRACE AUSTELL, GA 30168</p> <table> <thead> <tr> <th><u>Case Number</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number</u></th> <th><u>Interest</u></th> </tr> </thead> <tbody> <tr> <td>08-35653</td> <td></td> <td></td> <td>\$4,021.51</td> <td>08-35653</td> <td>\$4,021.51</td> </tr> </tbody> </table>	<u>Case Number</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number</u>	<u>Interest</u>	08-35653			\$4,021.51	08-35653	\$4,021.51	<p>Modified Total: \$4,021.51</p>
<u>Case Number</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number</u>	<u>Interest</u>									
08-35653			\$4,021.51	08-35653	\$4,021.51									
<p>Claim: 11181 Date Filed: 02/03/2009 Docketed Total: \$6,320.00 Filing Creditor Name and Address: JULIA M GIVEN CUSTODIAN FOR MARGARET L GIVEN UTMA 432 EDNAM DR CHARLOTTESVILLE, VA 22903 CHARLOTTESVILLE, VA 22903</p>	<p>Claim Holder Name and Address JULIA M GIVEN CUSTODIAN FOR MARGARET L GIVEN UTMA 432 EDNAM DR CHARLOTTESVILLE, VA 22903</p> <table> <thead> <tr> <th><u>Case Number</u></th> <th><u>Secured</u></th> <th><u>Priority</u></th> <th><u>Unsecured</u></th> <th><u>Case Number</u></th> <th><u>Interest</u></th> </tr> </thead> <tbody> <tr> <td>08-35653</td> <td></td> <td></td> <td>\$6,320.00</td> <td>08-35653</td> <td>\$6,320.00</td> </tr> </tbody> </table>	<u>Case Number</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number</u>	<u>Interest</u>	08-35653			\$6,320.00	08-35653	\$6,320.00	<p>Modified Total: \$6,320.00</p>
<u>Case Number</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	<u>Case Number</u>	<u>Interest</u>									
08-35653			\$6,320.00	08-35653	\$6,320.00									

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED			
Claim: 11600 Date Filed: 02/13/2009 Docketed Total: \$20,000.00 Filing Creditor Name and Address: NORTON, ALICE H 5308 ANTELOPE LN STONE MOUNTAIN, GA 30087	Claim Holder Name and Address NORTON, ALICE H 5308 ANTELOPE LN STONE MOUNTAIN, GA 30087	Docketed Total:	\$20,000.00	Modified Total:	\$20,000.00
	<u>Case Number</u> 08-35653	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$20,000.00	<u>Case Number</u> 08-35653
					<u>Interest</u> \$20,000.00
Claim: 11389 Date Filed: 02/09/2009 Docketed Total: \$1,584.00 Filing Creditor Name and Address: OLSON, ERVIN C 478 SUMMER HILL DR HOSCHTON, GA 30548-3059	Claim Holder Name and Address OLSON, ERVIN C 478 SUMMER HILL DR HOSCHTON, GA 30548-3059	Docketed Total:	\$1,584.00	Modified Total:	\$1,584.00
	<u>Case Number</u> 08-35653	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$1,584.00	<u>Case Number</u> 08-35653
					<u>Interest</u> \$1,584.00
Claim: 11376 Date Filed: 02/02/2009 Docketed Total: \$5,007.50 Filing Creditor Name and Address: RICHARD DALY 8621 BASSWOOD RD NO 33 EDEN PRARIE, MN 55344	Claim Holder Name and Address DALY, RICHARD 8621 BASSWOOD RD NO 33 EDEN PRARIE, MN 55344	Docketed Total:	\$5,007.50	Modified Total:	\$5,007.50
	<u>Case Number</u> 08-35653	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> \$5,007.50	<u>Case Number</u> 08-35653
					<u>Interest</u> \$5,007.50
Claim: 10615 Date Filed: 02/04/2009 Docketed Total: \$0.00 Filing Creditor Name and Address: SIE LING CHIANG 13503 POINT PLEASANT DR CHANTILLY, VA 20151	Claim Holder Name and Address CHIANG, SIE LING 13503 POINT PLEASANT DR CHANTILLY, VA 20151	Docketed Total:	UNL	Modified Total:	\$0.00
	<u>Case Number</u> 08-35653	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u> UNL	<u>Case Number</u> 08-35653
					<u>Interest</u> \$0.00

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED*	CLAIM AS MODIFIED
Claim: 10780 Date Filed: 02/03/2009 Docketed Total: \$5,000.00 Filing Creditor Name and Address: SLIPOW, JONAH M & BERNIE W SLIPOW JTWROS 521 TUCKAHOE CLUB CT RICHMOND, VA 23229-0000	Claim Holder Name and Address SLIPOW, JONAH M & BERNIE W SLIPOW JTWROS 521 TUCKAHOE CLUB CT RICHMOND, VA 23229-0000	Docketed Total: \$5,000.00 Modified Total: \$5,000.00
Claim: 10780 Date Filed: 02/03/2009 Docketed Total: \$5,000.00 Filing Creditor Name and Address: SLIPOW, JONAH M & BERNIE W SLIPOW JTWROS 521 TUCKAHOE CLUB CT RICHMOND, VA 23229-0000	<u>Case Number</u> <u>Secured</u> <u>Priority</u> <u>Unsecured</u> 08-35653	<u>Case Number</u> <u>Interest</u> 08-35653 \$5,000.00
Claim: 10718 Date Filed: 02/03/2009 Docketed Total: \$1,574.54 Filing Creditor Name and Address: TURNAGE, ELTON J PO BOX 301 YOUNGSTOWN, OH 44501-0000	Claim Holder Name and Address TURNAGE, ELTON J PO BOX 301 YOUNGSTOWN, OH 44501-0000	Docketed Total: \$1,574.54 Modified Total: \$1,574.54
		Total Claims To Be Modified: 14 Total Amount As Docketed: \$173,303.10 Total Amount As Modified: \$173,303.10

* "UNL" denotes an unliquidated claim.